



"INDEPENDENT IN ALL THINGS. NEUTRAL IN NONE."

EIGHTEENTH YEAR, NO. 41.

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# NO TAXATION WITHOUT EQUAL TAXATION.

## ARMOURS AND SWIFTS.

The Figures on the Tax Assessments Against These Concerns Have Been Made Public.

Swift's Fifty Million Dollar Corporation Has Three Million Dollars Assessed Against It.

While the Armour Outfit Are Charged Up with Two and a Half Millions.

The Small Fry All Over the City Will Have to Make Up the Difference.

Some Interesting Figures About the Swift and Armour Holdings in Big Outside Concerns.

Personal property of the big corporation known as Swift and Company has been assessed this year by the Board of Assessors at \$3,000,000.

Personal property of the big corporation known as Armour and Company has been assessed this year by the Board of Assessors at \$2,500,000.

J. Ogden Armour and the estate of the late P. D. Armour possess together just \$300,000 of taxable personal property according to figures given out by the Board of Assessors this year.

G. F. Swift is assessed at \$200,000 and Edward F. Swift at \$30,000.

Louis F. Swift is probably assessed on his personal property in Lake Forest as he lives at Lake Forest.

J. Ogden Armour's personal assessment is based on the ownership of \$200,000 worth of personal property.

The Armour estate is assessed on \$100,000 worth of personal property.

The Marshall Field estate is assessed at \$13,330,725.

But Marshall Field is dead.

The Probate Court seems to be better at discovering personal property than the Board of Assessors.

When Field was living he only paid personal taxes on \$2,500,000.

O. W. Potter's estate is assessed at \$500,000 this year.

Last year it was assessed at \$35,000.

Swift and Company, the corporation, should pay taxes on its \$50,000,000 capital stock according to the laws of Illinois.

The assessors have listed its personal holdings at only \$3,000,000.

Nor is this all.

Swift and Company, of Illinois, that great corporation capitalized for \$50,000,000 should pay taxes on every dollar's worth of stock it owns in foreign corporations.

Has the Board of Review ever taken any steps to ascertain how much the corporation or its officers own in corporations outside the State?

Perhaps we may help them by quoting the following list of outside corporations owned by Swift and Company, of Illinois, according to the report of the United States Commissioner of Corporations:

Swift and Company, of Maine, a corporation which sells the output of Swift and Company, of Illinois, in the New England States and parts of New York and New Jersey, and owns a controlling interest in the firm of the Swift Beef Company, of Boston; G. F. and E. C. Swift, Boston; G. F. Swift and Company, Boston, and N. E. Hollis and Company, Boston, Massachusetts.

Swift and Company, of West Virginia, which operates many branches in several different States for selling pork, mutton, canned goods, etc.,

Swift and Company, of New York, which controls a large number of

branch houses in the State of New York, all doing a big business.

Swift Fertilizer Works, engaged in manufacturing fertilizers in the State of Georgia.

Swift Refrigerator Transportation Company, and Swift Live Stock Transportation Company, corporations of the State of Maine.

Swift Beef Company, Limited, doing business in Great Britain.

Swift Packing Company, selling agents for Swift and Company, of Illinois, in Germany.

Swift and Company, of Illinois, are said to own large blocks of stock in the Union Stock Yards Company, of Omaha, the Kansas City Stock Yards Company, the Fort Worth Stock Yards Company, the St. Joseph Stock Yards Company and the St. Paul Union Stock Yards Company.

Besides the corporations already named, the Swifts are said to own and absolutely control Libby, McNeill and Libby, of Maine; John P. Squire and Company, a New Jersey corporation, with a big packing plant in Cambridge, Mass., and branches all over New England; Boston Packing and Provision Company, of Massachusetts; New England Dressed Meat and Wool Company, of Maine; North Packing and Provision Company, of Maine; Sperry and Barnes Company, of Connecticut; Sturtevant and Haley, of Boston; P. Merwin Company, Worcester, Mass.; Springfield Provision Company, Springfield, Mass.; White, Percy and Dexter Company, Worcester, Mass.; Halstead and Company, New York; C. H. Davis and Co., Norwich, Conn.; Blimber, Van Wageningen and Company, Newark, New Jersey.

The capital stock of all of the above corporations being owned in Chicago. Why don't the people of Chicago get the benefit of it?

The Board of Review certainly ought to get enough out of them to enable the city to equip a good street car line.

Armour and Company, a big Chicago and Illinois corporation, owns a great deal of stock in outside corporations.

Among others Armour and Company, of New Jersey.

The following taken from pages 291 and 292 of the report of the United States Commissioner of Corporations tells us something upon this subject:

"The New Jersey corporation was formed for the purpose of transacting certain business which the Illinois corporation was not authorized to transact. Armour and Company, of New Jersey operates practically all the branch houses for the sale of beef and other packing house products supplied by Armour and Company, of Illinois. It also owns the Armour packing houses at Sioux City and Fort Worth. For convenience the accounts of Armour and Company, of New Jersey

are carried on the books of Armour and Company, of Illinois. To ascertain the business transactions of the New Jersey corporation, it is merely necessary to take the accounts relating to the branch houses and those relating to the Fort Worth and Sioux City packing houses. The company, however, is a genuine one, having large actual assets of its own, not a mere paper name. It has no separate books and no profits separate from those appearing in the accounts of Armour and Company, of Illinois."

After reading the above from the report of the United States Commissioner of Corporations, we would like to ask where our Board of Assessors and Board of Review have been?

And then the following might claim the attention of the Board of Review: Armour Car Lines Company—New Jersey; \$750,000 stock. Directors and owners; J. Ogden Armour and associates.

Armour Grain Company—New Jersey; \$1,000,000 stock. Directors and owners; J. Ogden Armour and associates.

National Packing Company—New Jersey; \$15,000,000 stock. Directors and owners; J. Ogden Armour, L. F. Swift, E. F. Swift, Edward Morris, Ira N. Morris, T. J. Connors, Thomas E. Wilson, Arthur Meeker, S. McRoberts and L. A. Carton.

The Board of Review should summon the following well-known citizens and interrogate them with reference to the amount of stock in foreign corporations owned in Chicago, which they have knowledge of:

J. Ogden Armour.

Louis F. Swift.

John A. Spoon.

Laurence A. Carton.

Arthur Meeker.

Mr. Swift and Mr. Armour are both reported to be public-spirited.

They should both be willing to help in this matter.

They can, if they will, help a great deal by telling the Board of Review what they know.

Mr. Armour is a director in the following corporations and the Board of Review, if it wishes, can ascertain how much stock he owns in each, or what Chicagoans do own it, as it is taxable:

Armour car lines.

Armour Grain Company.

Central Leather Company.

G. H. Hammond Company.

Hammond Packing Company.

National Packing Company.

United States Leather Company.

Chicago, Milwaukee & St. Paul Railway Company.

Fort Worth Stock Yards Company.

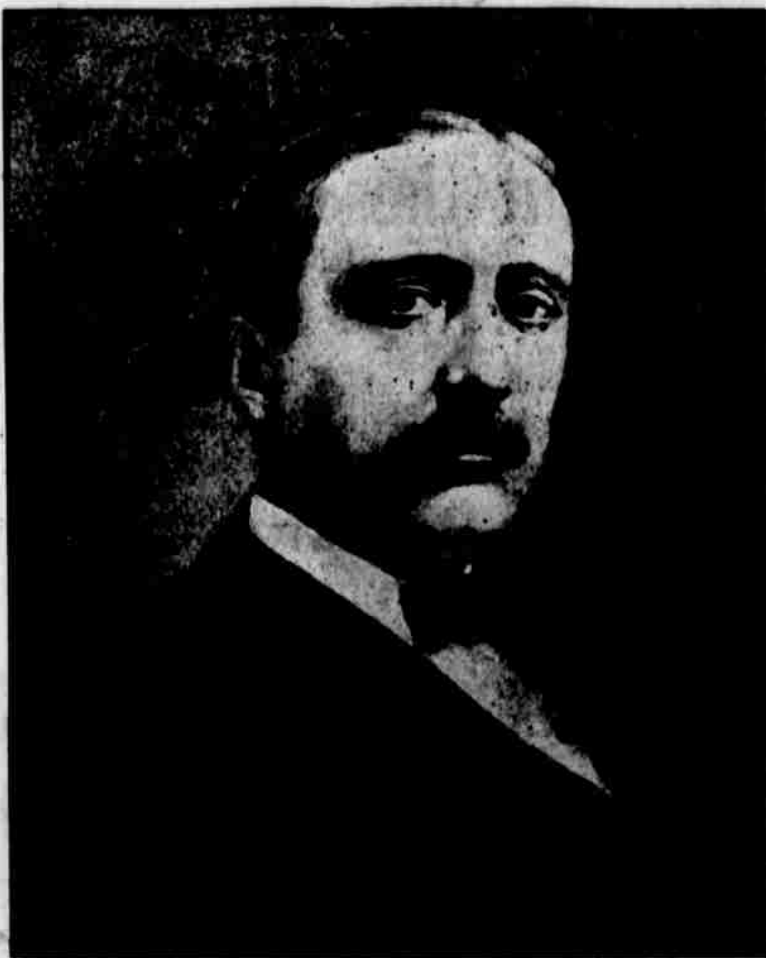
Fort Worth, Texas.

Hutchinson Packing Co., Hutchinson, Kansas.

Northwestern National Fire Insurance Company, of Milwaukee, Wis.

Omaha Packing Company.

J. OGDEN ARMOUR,  
Progressive Chicago Business Man.



Prussian National Insurance Company, of Stettin Germany.

Mr. Louis F. Swift is a director in the following. How much stock does he own? At all events he can give the Board of Review much valuable information:

Union Stock Yards Company.

Fowler Brothers, Limited.

Libby, McNeill and Libby.

National Packing Company.

St. Louis National Stock Yards Company.

Swift's Refrigerator Transportation Company.

Hollis Cold Storage Company.

Illinois Cattle Company.

Mechanical Manufacturing Company.

South San Francisco Land and Investment Company.

Springfield Provision Company.

Armour Fertilizer Works.

Western Meat Company.

"Small fry must pay" was the heading on the Record-Herald's tax article on Saturday, July 6. Of course the small fry must pay, that the rich corporations may get police and fire protection.

Some of the daily papers have been printing pictures during the week of children who were unable to get into vacation schools because of lack of room. If the tax dodgers would pay up what they owe, there would be plenty of school room for all the children.

How have the packing interests managed to get so many representatives on grand juries in the past? This is a question that is frequently asked.

Doc. Evans, the person who calls himself "Health Commissioner of Chicago," finds fault with the government for paying so much attention to the health of hogs. Probably the efforts of the government to stamp out trichina and other hog diseases, displaces some of Doc. Evans' friends, the packers.

The people of Chicago may be mostly seafarers, but they will not be seafarers always. Equality before the law, includes revenue laws as well as other laws.

Doc. Evans is very popular at the stock yards. The Doc. is the boy who took the city inspectors out of the packing houses.

The new charter is a great thing for the rich tax dodger, but the poor man—well, he don't count.

The Board of Review must make the packing interest pay its just share of the taxes.

The rich tax dodger is still dodging and the city's funds are low, so the poor man must cough up, that is, he will if the new charter passes. Are the people of Chicago going to approve such a charter? We don't think they will.

Won't it be nice when you can order steam or power by telephone?

The question that arose after the council meeting was whether the City Council could amend an ordinance that was voted on at a general election. Some held that the council's action was illegal, and that the company must accept the ordinance by July 26, and that to not do so would open the way for endless litigation, with the Morgan interests fighting to control the entire traction situation in Chicago.

San Francisco will not be a circumstance to Chicago when this town wakes up. This tax dodging issue is going to lead to great results.

When one thinks of the fact that the packers have raised the price of food on every man, woman and child in the country, the wonder is that any official would have the temerity to overlook their taxes.

The Equal Taxation League which is being formed will see that every cent of those twenty millions of back taxes are collected.

The worst City Council shortened its vacation to put through a \$3,000,000 bond deal.

How Armour and Swift would halt a war with Japan! The market for canned goods would get a great boost.

Every small shop keeper and every mechanic who has a little saved has to pay taxes upon that little. But rich holder of stocks in outside corporations escape Scott free.

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## AFTER TAX DODGERS.

A Big League to Be Established in Chicago to Make the Big Fellows Pay.

Officials Who Neglect Their Duty Are to Be Prosecuted Vigorously.

The Battle Now Opening Will Start a New Era in the City's History.

With Just Taxation the Burden of the Poor Will Be Lifted Very Much.

And the Equality of Taxation Will Greatly Increase the Revenues of the City.

A new era is opening in the history of Chicago.

It will be an era fraught with excitement for tax dodgers.

A league to fight rich tax dodgers is in process of formation and when it gets to work, it is going to make things lively.

It will go after the corporations and big stockholders who have been avoiding their just obligations to the city in the past.

And it will not stop at the tax dodgers.

It will go after the men who have connived at the dodging and made frauds like this on the public possible.

And what a field there is for such a league in Chicago!

When the public is fully educated on this subject there will be some fun.

The law is plain enough and it is only enforced against the poor.

Stock in Illinois corporations is assessed against the corporation.

Stock in foreign corporations is assessed against the individual holder.

The Chicago Subway will be an interesting corporation for the Equal Taxation League to take a crack at.

This corporation is owned in Chicago and incorporated in New Jersey for \$50,000,000.

Every cent of this stock is taxable in the city where it is held and that is Chicago.

The Chicago Subway Company owns the Illinois Tunnel Company, which has issued \$17,000,000 in bonds.

Now these bonds are either worth their face value, or they are a fraud.

If they represent the value they pretend to represent, then they ought to pay taxes on at least \$17,000,000 in Chicago.

If they are a fraud and do not represent anything of value, then somebody ought to be prosecuted for issuing them.

The Chicago Subway Company is going to furnish heat, power and steam to the people before long, in addition to transportation and many other things.

It already owns all the space under the city streets.

It should pay its just share of taxes.

The Chicago Junction Railway and Union Stock Yards Company should never be overlooked.

This company has \$5,500,000 of preferred stock and \$5,500,000 of common stock, all owned in Chicago.

This makes thirteen millions of dollars that ought to be paying taxes. There are others.

If that big Armour estate, estimated at one time at \$25,000,000 has been distributed in Chicago, the result does not show on the tax books.

The recent great increase in the price of meat alone, ought to have furnished the packers with enough money to pay their taxes upon all of their personal property holdings, stocks, bonds and everything else.

By the way, what did the grand jury, that had so many stock yards representatives on it, do about the seventeen men that were killed by that ammonia explosion at Armour's?

The Armour estate assessed on \$100,000 and the Field estate on over \$13,000,000 makes quite a contrast.

Does the small property owner and the man who rents want to pay increased taxes and rents, because on account of non-payment of taxes by rich stockholders, the city's funds are low? The new charter is meant to help these rich tax dodgers. All citizens should make it their duty to go to the polls and vote against it.

We are surprised at the Swifts and Armours hesitating a minute about handing over millions in taxes. Just 2 cents a pound on spare ribs alone advanced in price at the right time, would realize a fortune in a day.

What interest has always derived the greatest benefit from the police force in times of strikes? The packing interest, of course. And yet this interest owes over twenty millions of dollars to the people for back taxes.

The Board of Review will be held to a strict accountability for its failure to make outside corporations owned by Chicago packers, pay their just share of the taxes.

Rents will be higher if the new charter passes.

What interest derives the greatest benefit from the sewerage system of Chicago? The packing interest, of course. It pours a perfect ocean of filth into the sewers leading to the south branch of the river. Why was the great 30th street sewer built at a cost to the people of millions of dollars? It was built to relieve the South Branch of filth from the packing

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